

Company Number: _____

**Non-Utility Generators Industry
Operator Statement**

Company Name: _____



Under the penalties of perjury, I hereby certify that this statement has been prepared under my direction and supervision from the original books and records of said company and that the facts, statements, and schedules in this statement are true, correct, and complete to the best of my knowledge.

Signature

Date

Printed name and title

Telephone number

GENERAL INSTRUCTIONS

1. This operator's statement and all additional documentation apply to the calendar year ending December 31, 2004. You must submit this information to the Idaho State Tax Commission by April 30, 2005.

**Centrally Assessed Property Section
Property Appraisal Bureau
Idaho State Tax Commission
P O Box 36
Boise, ID 83722**

2. Answer all questions and attach additional sheets where necessary. If you cannot provide the information, briefly explain why.
3. Explain unusual entries and discrepancies on pages containing space for remarks or referenced supplemental pages.
4. If the space provided is insufficient, insert and number additional pages. You may use photocopies or computer-generated pages. For example, if you need to add pages to report your leased machines and equipment on page 15, number the pages 15A, 15B, 15C, etc.
5. If requested information has already been created, you may substitute copies of that information.
6. If you do not select an option for removing intangible personal property (page 16), Option A will become the default method. For example, investments in custom software are exempted as intangible personal property. Custom software is defined as

... software designed, and created by a vendor at the specific request of a client. The term includes services separately charged to modify existing canned software, even though the canned program remains taxable. Custom software does not include loading parameters to initialize program settings and arranging preprogrammed modules to form a complete program.
7. In Section II (Detail of Investment), beginning on page 4, indicate total capitalized costs booked as of December 31, 2004. These costs will include acquisition, installation, freight, engineering, overhead, etc. Also include the cost of renovating, rebuilding, overhauling, and all costs which have been capitalized in addition to the cost of the item. Do not deduct for depreciation. You must include the original cost of capital assets in the report, even when totally depreciated for IRS purposes.
8. If additional information may affect the valuation of your property, please enter it in the appropriate section. This includes items such as machinery not in use, scrapped equipment not deleted from books, etc.
9. Section IV (Operating Expenses), beginning on page 8, requires detailed information about particular expense categories. Report only the expenses necessary to operate the power project. If any item being expensed exceeds \$1,000, list the item showing the total expenditure and a description of the work.

If you have any questions about completing this form, please call our office at (208) 334-7722.

COMPANY INFORMATION

Appraisal Tax Representative

Representative (This person will receive the appraisal and all appraisal correspondence.)		
Title		
Mailing Address		
Address Line 1		
Address Line 2		
City	State	Zip Code
Country (if not in the U.S.)		Federal Employer Identification Number
E-Mail Address		
Telephone Number		Fax Number

Mapping and Tax Code Area Representative

Representative (This person will receive the tax code area mapping information.)	
Title	
E-Mail Address	
Telephone Number	Fax Number

Tax Bill Representative

Representative (This person will receive the tax bill.)	
Title	
E-Mail Address	
Telephone Number	Fax Number

Section I - SUMMARY OF INVESTMENT

Provide the total project costs booked as of December 31, 2004. List project assets that are not actually owned by the project. If an asset was disposed of, do not list it in this section.

Summary of Sales History - **Attach additional pages if necessary.**

Date of Purchase

Purchase Price

Interest Purchased (100%, 50%, etc.)

Financial Terms of Sale: down payment, loan amount and interest rate, length of loan, obligations assumed, other consideration given

Buyer (name, address, phone)

Seller (name, address, phone)

Motivation of Buyer and Seller

Section II - DETAIL OF INVESTMENT

Company Reference Number	Asset Description	Year Acquired/ Constructed	Original Cost ¹
	Headworks		
		TOTAL	
	Penstock and Valves		
		TOTAL	
	Turbines/Generators		
	Turbines		
	Generators		
		TOTAL	
	Maintenance Supplies		
		TOTAL	
	Spare Parts		
		TOTAL	
	Power House		
		TOTAL	

¹See General Instructions on Page 1, Item 8.

Section II - DETAIL OF INVESTMENT (continued)			
Company Reference Number	Asset Description	Year Acquired/ Constructed	Original Cost¹
	Transformers		
		TOTAL	
	Electrical Equipment		
		TOTAL	
	Non-Electrical Equipment		
		TOTAL	
	Mobile Equipment/Vehicles (Indicate if licensed.)		
		TOTAL	
	Power Lines (not turned over to utility)		
	Power Lines (turned over to utility)		
		TOTAL	
	Other Yard Improvements		
		TOTAL	
	Land Owned (date acquired and acreage)		
	Land (easements and rights-of-way)		
		TOTAL	

¹See General Instructions on Page 1, Item 8.

Section II - DETAIL OF INVESTMENT (continued)			
Company Reference Number	Asset Description	Year Acquired/Constructed	Original Cost ¹
	Engineering		
		TOTAL	
	Permits, Licenses, Contracts (List separately by type and term.)		
		TOTAL	
	Other (Include roads, excavation, etc.)		
		TOTAL	
<p>Describe and itemize all costs for construction work in progress, including equipment purchased but not installed.</p>			

¹See General Instructions on Page 1, Item 8.

Section III - INCOME STATEMENT						
(Five-Year History) ¹						
	OPERATING INCOME	2000	2001	2002	2003	2004
1	Total Power Sales Revenue					
2	Miscellaneous Operating Income (list)					
3	A.					
4	B.					
5	Gross Operating Income					
6	Operating Expenses (page 8)					
7	Net Operating Income					
8	Nonoperating Income					
9	Interest Income					
10	Dividend Income					
11	Income from Leases					
12	Income from Royalties					
13	Miscellaneous Nonoperating Income (list)					
14	A.					
15	B.					
16	Total Income					
17	Depreciation Amount					
18	Less Depreciation					
19	Method of Depreciation_____					
20	Federal Income Taxes					
21	Current					
22	Deferred					
23	State Income Taxes					
24	Investment Tax Credit					
25	Interest Paid on Funded Debt					
26	Other Interest Paid (list)					
27	A.					
28	B.					
Describe sources of miscellaneous revenue by year:						

¹If a current five-year history is already on file with the Tax Commission, only the most recent year is required.

Section IV - OPERATING EXPENSES¹

	EXPENSE CATEGORY	2000	2001	2002	2003	2004
1	Salaries and Wages					
2	Management					
3	Insurance					
4	Repairs and Maintenance					
5	Utilities					
6	Supplies					
7	Public Utility O and M Charges					
8	State Kilowatt Hour Taxes					
9	Legal					
10	FERC Land Lease Payment					
11	FERC Administrative Payment					
12	Royalty Payments					
13	Land Leases					
14	Equipment Leases					
15	Property Taxes					
16	Miscellaneous					
17	TOTAL					

Salaries and Wages (Do not include repair labor. Itemize amounts and persons paid.)

Management (List management personnel and explain the nature of their responsibilities.)

Repairs and Maintenance, Including Repair Labor (Separately list expensed items over \$1,000 and describe work done.)

Legal (Describe the nature and dollar amount of the legal work performed.)

Royalties (Itemize each payee and the amount actually paid. Submit documentation if the royalty agreements have changed.)

Land/Equipment Leases (Itemize each payee and the amount actually paid. Submit documentation if leases have changed.)

Miscellaneous (Itemize each expense item and dollar amount included in this category.)

¹ If a current five-year history is already on file with the Tax Commission, only the most recent year is required. Itemize expense items over \$1,000.

Section V - kWh PRODUCTION¹

Month	2000	2001	2002	2003	2004
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
TOTALS					

Describe unusual down-times experienced for the above years. Examples are collapsed penstock or equipment failure.

¹If a current five-year history is already on file with the Tax Commission, only the most recent year is required.

Section VI - STATEMENT OF FINANCING

Describe debt used to finance the project. List all loans separately, adding separate pages if necessary.

Lender

Loan Type (e.g., fully amortized or partially amortized with balloon payment)

Loan Amount

Equity

Loan Closing and Maturity Dates

Interest Rate (If variable rate loan, indicate the index used; e.g., New York Prime, 20-year treasury instruments or LIBOR.)

Payment Schedule

Collateral

Conditions of Financing (e.g., personal guarantees or reserve balances)

Loan Origination Points, Fees, etc.

Section VII - OFFICERS

List information for principal officers or owners. If the company is a partnership, provide information for all general partners.

Name	Office Address	Title

Section VIII - PROJECT DETAIL

1. Average annual kWh production as stated in the power contract

2. Actual or anticipated average annual kWh production

3. If the two figures given above differ, please explain the difference.

4. FERC Number

5. Type of FERC license granted

6. List full names of all owners, their mailing address, and their percent of ownership interest.

Name	Address	Percent of Ownership

7. Project lead engineer

Name	Address

8. General contractors

Name	Address

9. Operator

Name	Plant phone number	Phone number where operator can be reached

Section VIII - PROJECT DETAIL (continued)

10. Name plate rated capacity (kW)
11. Maximum actual capacity (kW)
12. If rated capacity and actual capacity are different, explain.
13. Power house type of construction
Foundation
Shell
14. Generator
Manufacturer
Type (induction, synchronous, etc.)
kV Rating
15. Turbine
Manufacturer
kW Rating
Type (Francis, inverse pump, crossflow, etc.)
16. Total length of penstock
17. Diameter of penstock
18. Type of penstock (steel, concrete, etc.)
19. Total length of flume
20. Gross head
21. Net head
22. Operational water flow (cfs)
23. Source of water
24. Identify the power purchaser
25. Specify the date electric power was first generated.
26. List terms of the power sales contract.
27. List lessors and briefly describe the terms of the land leases.
28. List to whom water royalty payments are made and briefly describe the terms of the royalty agreement.

Section IX - REPORTING OF PROPERTY

County _____

Tax Code Area Number	General Description of Property Located in the Tax Code Area	Original Cost

County _____

Tax Code Area Number	General Description of Property Located in the Tax Code Area	Original Cost

County _____

Tax Code Area Number	General Description of Property Located in the Tax Code Area	Original Cost

County _____

Tax Code Area Number	General Description of Property Located in the Tax Code Area	Original Cost

Section X - REPORT POWER LINES OWNED BY PROJECT		
Report information by the uniform tax code area system as prescribed by the Idaho State Tax Commission.		
County	Tax Code Area Number	Single Linear Wire Mileage to two decimal places.) (Carry

Section XI - IDAHO DECLARATION OF LEASED MACHINES AND EQUIPMENT

County	Tax Code Area Number	Name of Leasing Company	Number of Units	Description of Equipment Leased	Year Built	Original Cost (New)	Tax Commission Use Only
							Market Value

EXEMPTIONS

The following items are exempt. Show the value for each applicable item and explain how you determined the value. In all instances you must show **depreciated** or **amortized** values. Attach a separate page for calculations, if needed.

	Value	Calculation (Include account number or detailed description.)
A. Licensed Vehicles (§63-602J) (Include only vehicles licensed in Idaho.)		
B. Pollution Control (§63-602P) (Include only pollution control equipment in Idaho.) Property Tax Rule 619: You must file the completed declaration by March 15, 2005.		
C. Intangible Personal Property (§63-602L and Property Tax Rule 615)		
Contracts and Contract Rights		
Copyrights		
Custom Computer Programs (See general instructions, page 1, item 7.)		
Customer Lists		
Franchises		
Goodwill		
Licenses		
Patents		
Rights-of-way that are possessory only and not accompanied by title		
Trademarks		
Trade Secrets		
D. Others (Include itemized list, values, and provide legal and factual basis for exemption.)		

Check the preferred option to remove intangible personal property from the appraised value.

- ☐ Option A. Value of exempt intangible personal property is subtracted out at the system level.
- ☐ Option B. Value of exempt intangible personal property is subtracted out at the state level.
- ☐ Option C. Value of exempt intangible personal property is excluded from the value using valuation models which value only the nonexempt assets.